



# Application for 1-d Agricultural Appraisal

Property Tax  
**Form 50-165**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

## IMPORTANT INFORMATION FOR APPLICANTS

Texas Property Tax Code Section 23.45(a) states that an application for agricultural designation filed with a chief appraiser is confidential and not open to public inspection.

Article VIII, Section 1-d(a), Texas Constitution, and Chapter 23, Subchapter C, Texas Property Tax Code, provide for the appraisal of land based on its agricultural use. "Agricultural use" means the raising of livestock or growing of crops, fruit, flowers, and other products of the soil under natural conditions as a business venture for profit, which business is the primary occupation and source of income of the owner.

Land qualifies for special appraisal ("1-d appraisal") if it has been devoted exclusively for agricultural use or continuously developed for agriculture for three successive years of the preceding five years and is currently devoted principally to agricultural use. An application must be filed for each tax year by delivering the completed application to the chief appraiser before May 1. For good cause shown, the chief appraiser may extend this deadline for a single period not to exceed 60 days.

On or after Jan. 1, 2008, an individual is not entitled to have land designated for agricultural use if the land secures a home equity loan described by Article XVI, Section 50(a)(6), Texas Constitution.

To be accepted, this form must contain all information necessary to determine the validity of the claim. The chief appraiser may disapprove the application and request additional information or the chief appraiser may deny the application and you may protest that determination to the county appraisal review board in a timely manner. If the chief appraiser requests additional information, the property owner must respond within 30 days after the date of the request or the application will be denied. For good cause, the chief appraiser may extend the deadline to allow additional information. An extension cannot exceed 15 days.

You may file a late application before the appraisal review board approves appraisal records.

## OTHER IMPORTANT INFORMATION

After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural use or to the level at which you use your land for agriculture.

You must notify the chief appraiser in writing if you: stop using your property for agriculture (e.g., you voluntarily decide to stop farming); change the category of your use (e.g., you change from dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature of your use (e.g., you switch from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g., you put 100 acres in Conservation Reserve Program); or if you begin using your land for something other than agriculture (e.g., you build a shopping center on most of your land). You must deliver this notice no later than the April 30 following the change in use or eligibility.

If you have questions on completing this application or on the information concerning additional taxes and penalties created by a change of use of the land, you may consult the State Comptroller's Manual for the Appraisal of Agricultural Land and your appraisal district staff. The manual may be found on the Comptroller's Web site at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax) under the section concerning appraisal manuals.

## PENALTIES

If your land receives agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural use, you may be required to pay a penalty. You will be required to pay a substantial additional tax plus interest (a "rollback" tax) if you stop using all or part of the property for agriculture. The rollback period for 1-d land is three years and results from a property sale in addition to cessation of agricultural usage.

If claimant fails to timely file a completed application form in a given year, the agricultural designation may not be received. If a late application is approved, the owner is liable for a penalty of 10 percent of the difference between the amount of tax imposed on the property and the amount that would be imposed without the agricultural designation.

### STEP 1: State the Year for Which You are Seeking Agricultural Appraisal

State the year for which you are seeking agricultural appraisal

### STEP 2: Provide Name and Address of Property Owner

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

**STEP 3: Describe the Property for Which You are Seeking Agricultural Appraisal**

Give legal description, abstract numbers, field numbers or plat numbers. (You may attach last year's tax statement or notice of appraised value or other correspondence identifying the property.)

Appraisal District Account Number (if known)

Number of Acres for Which Application is Made

**EARLIER 1-d APPRAISAL:**

Please check the appropriate box for "Yes" or "No"

1. Has the ownership of the property changed since January 1 of last year or since the last application was submitted? . . . . .  Yes  No  
If yes, the new owner must complete all applicable questions, including Step 4 and Step 5.
2. Last year, were you allowed 1-d appraisal on this property by the chief appraiser of this appraisal district? . . . . .  Yes  No  
If no, you must complete all applicable questions, including Step 4 and Step 5.  
If yes, you need only complete those parts of Steps 4 and 5 that have changed since your earlier application or any information in Steps 4 and 5 requested by the chief appraiser.
3. Does the land described in Step 3 secure a home equity loan described by Section 50(a)(6), Article XVI, Texas Constitution? . . .  Yes  No

**STEP 4: Describe the Property's Use**

1. Describe the current and past uses of this property for this year and the three preceding years, starting with the current year and working back.

Year	Agricultural Use Category of Land (List all that Apply)	Acres, Principally Devoted to Agricultural Use
Current		
1		
2		
3		
4		
5		

2. (a) Is this property used for agriculture your primary occupation and source of income or business venture for profit? . . . . .  Yes  No  
(b) What percentage of your time do you devote to agriculture? . . . . . \_\_\_\_\_%

3. If you raise poultry and fish, describe the use and the number of acres used for this activity. You may attach a list if the space is not sufficient.

Use	Number of Acres

4. If you grow crops, list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.

Type of Crop	Number of Acres

5. If your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if this space is not sufficient.

Program Name	Number of Acres

**STEP 5: Source of Income**

List your sources of income and the percentage of your total income provided by each source.

Source of Income	Percentage
	%
	%
	%
	%
	%
	%
	%

**STEP 6: Read, Sign, and Date**

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**sign here** ➔

\_\_\_\_\_  
Owner's Signature

\_\_\_\_\_  
Date